

**COPY**

1 RUTAN & TUCKER, LLP  
2 Kaveh Badiei (State Bar No. 215179)  
3 Five Palo Alto Square  
4 3000 El Camino Real, Suite 200  
5 Palo Alto, CA 94306-9814  
6 Telephone: 650-320-1500  
Facsimile: 650-320-9905  
5 kbadiel@rutan.com  
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7 Attorneys for Plaintiffs  
8 Kenneth Blume and Asia Blume

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11 KENNETH BLUME and ASIA BLUME,  
12 Plaintiffs,  
13 v.  
14 UNITED STATES OF AMERICA and De  
15 through 10, inclusive,  
Defendants.

Case No.

C08-03263

**COMPLAINT TO QUIET TITLE TO  
CERTAIN REAL PROPERTY**

14 UNITED STATES OF AMERICA and Does 1  
through 10, inclusive,  
15 Defendants.

18 This action seeks to clear title to residential real property that has been owned by Plaintiffs  
19 Kenneth Blume and Asia Blume (“Plaintiffs”) since April 2, 2007. As their complaint against  
20 defendants United States of America and Does 1 through 10, inclusive (collectively  
21 “Defendants”), Plaintiffs allege as follows: .

## **JURISDICTION AND VENUE**

23       1.       This is an action pursuant to, *inter alia*, 28 U.S.C. § 2410 to quiet title with respect  
24 to certain real property as to which the United States of America, Department of the Treasury,  
25 Internal Revenue Service, claims certain tax liens.

26       2.     Venue is proper in this judicial district pursuant to 28 U.S.C. § 1331(d) on the  
27 ground that the real property at issue in this case is located in the City of Castro Valley, County of  
28 Alameda, State of California, which is located in this judicial district and on the further ground

1 that some of the Notices of Federal Tax Lien at issue in this case were issued by the Oakland,  
 2 California office of the Internal Revenue Service of the Department of the Treasury.

3 **INTRODUCTORY ALLEGATIONS**

4 3. Plaintiffs are residents of the County of Alameda, State of California.

5 4. Defendant United States of America contains numerous departments and agencies,  
 6 including the Department of the Treasury and the Internal Revenue Service within the Department  
 7 of the Treasury.

8 5. Plaintiffs are ignorant of the true names and capacities of the defendants sued as  
 9 Does 1 through 10, inclusive, and therefore sue these defendants by such fictitious names.  
 10 Plaintiffs will amend this Complaint to assert their true names and capacities when they have been  
 11 ascertained. Plaintiffs are informed and believe and on that basis allege that each of the  
 12 fictitiously named defendants claims some right, title, estate, lien, or interest in the Property which  
 13 constitutes a cloud on Plaintiffs' title and that each of the fictitiously named defendants is  
 14 responsible in some manner for the occurrences alleged and that Plaintiffs' damages were  
 15 proximately caused by their conduct.

16 6. Plaintiffs are informed and believe and on that basis allege that at all times  
 17 mentioned herein, each of the defendants has been the agent, servant, employee and/or  
 18 representative of each of the remaining defendants and, in doing the things alleged in this  
 19 Complaint, was acting within the scope of his, her or its authority as such agent, servant,  
 20 employee, and/or representative with the knowledge, permission, consent and/or ratification of the  
 21 remaining defendants.

22 **THE PROPERTY AND DEFENDANTS' LIENS**

23 7. The real property which is the subject of this action is located at 22690 Canyon  
 24 Terrace Drive, Castro Valley, California and is more particularly described as:

25 Parcel No. 1:

26 Unit No. 20-01-1, consisting of certain airspace, surface and other  
 27 elements as shown and described in the Condominium Plan. . . .

28 Parcel No. 2:

An undivided one-fourth (1/4<sup>th</sup>) fee simple interest, as a tenant in common, in and to Lot 20, Tract 6395, filed March 27, 1995, Map Book 217, Pages 54-60, Alameda County Records, Assessor's Parcel Number 417-0283-197 (the "Property").

5       8.       The Property is Plaintiffs' personal residence. Plaintiffs acquired the Property for  
6 valuable consideration by way of a grant deed from Lisa L. Montalvo, recorded on or about  
7 April 2, 2007 in the Official Records of Alameda County, State of California, as Instrument  
8 No. 2007127216. At that time, there were no tax liens showing of record against the Property.  
9 Plaintiffs were bona fide purchasers of the Property.

10 9. By way of background to Plaintiffs' present ownership of the Property, Kelvin A.  
11 Montalvo and Lisa L. Montalvo, as husband and wife, acquired the Property on or about  
12 March 27, 2001, by way of a grant deed which was recorded in the Official Records of Alameda  
13 County, State of California, as Instrument No. 2001103603.

14        10.      On or about November 22, 2004, Kelvin A. Montalvo and Lisa L. Montalvo  
15 engaged in an interspousal transfer of the Property by way of an Interspousal Transfer Grant Deed  
16 from Kelvin A. Montalvo, as spouse of grantee, to Lisa L. Montalvo, a married woman as her sole  
17 and separate property, which was recorded on or about December 8, 2004 in the Official Records  
18 of Alameda County, State of California, as Instrument No. 2004542353.

19       11. Plaintiffs are informed and believe and on that basis allege that at all relevant times,  
20 Kelvin A. Montalvo's address was 3170 Kirkcaldy Street, Pleasanton, California 94588.

21       12. Defendants have recorded three liens and two amended liens in the Official  
22 Records of Alameda County, State of California, which the Defendants have contended at one  
23 time or another show of record against the Property. The liens were created by liability solely on  
24 the part of Kelvin A. Montalvo, who was not Plaintiffs' grantor but who at all relevant times was  
25 the husband of Plaintiffs' sole grantor Lisa L. Montalvo. These liens are discussed in the  
26 following paragraphs.

27       13. A true and correct copy of a Notice of Federal Tax Lien in the amount of  
28 \$177,259.07 which is dated October 17, 2002 and which was prepared by the Laguna Niguel

1 office of the Internal Revenue Service and recorded on or about October 28, 2002 in the Official  
 2 Records of Alameda County, State of California, as Instrument Number 2002487500 (the “2002  
 3 Lien”) is attached to this complaint as Exhibit 1. Plaintiffs are informed and believe and on that  
 4 basis allege that the 2002 Lien has no force and effect and is unenforceable against the Property  
 5 because, among other possible reasons, it refers to “Albert Montalvo” rather than Kelvin  
 6 Montalvo, which is the name of the taxpayer whose liability gives rise to the 2002 Lien.  
 7 Moreover, the 2002 Lien does not refer to the residence address Kelvin A. Montalvo had at the  
 8 time, which was 3170 Kirkcaldy Street, Pleasanton, California 94588. Rather, the 2002 Lien lists  
 9 a residence address of “3170 Kirkcoldy St., Pleasant, CA 94588.”

10 14. Plaintiffs are informed and believe and on that basis allege that Defendants came to  
 11 realize that the 2002 Lien was defective because it referred to “Albert Montalvo” and did not refer  
 12 to the taxpayer – Kelvin Montalvo – whose liability gave rise to the liability reflected in the 2002  
 13 Lien. As a result, Defendants filed an amended lien to set forth the name of the taxpayer as  
 14 “Albert Montalvo AKA Kelvin Montalvo.” A true and correct copy of a Notice of Federal Tax  
 15 Lien in the amount of \$177,259.07 which is dated April 27, 2005 and which was prepared by the  
 16 Oakland office of the Internal Revenue Service and recorded on or about May 4, 2005 in the  
 17 Official Records of Alameda County, State of California, as Instrument Number 2005177959 (the  
 18 “Amended 2002 Lien”) is attached to this complaint as Exhibit 2. The Amended 2002 Lien – like  
 19 the original 2002 Lien – lists the residence address of the taxpayer as “3170 Kirkcoldy St.,  
 20 Pleasant, CA 94588.” Plaintiffs are informed and believe and on that basis allege that the  
 21 Amended 2002 Lien has no force and effect and is unenforceable against the Property because,  
 22 among other possible reasons, Kelvin Montalvo never had any interest in any property described  
 23 as “3170 Kirkcoldy St., Pleasant, CA 94588.” Plaintiffs are further informed and believe and on  
 24 that basis allege that the Amended 2002 Lien has no force and effect and is unenforceable against  
 25 the Property because even if the Amended 2002 Lien otherwise had been valid, as of the time the  
 26 Amended 2002 Lien was recorded on or about May 4, 2005, Kelvin Montalvo no longer had any  
 27 interest in the Property as a result of the Interspousal Transfer Grant Deed which was recorded on  
 28 or about December 8, 2004. Plaintiffs also are informed and believe and on that basis allege that

1 simply adding "AKA Kelvin Montalvo" to the notice while concomitantly leaving "Albert  
 2 Montalvo" as the principal name of the taxpayer would not result in imparting constructive notice  
 3 that the Amended 2002 Lien would encumber the Property or any other property that at any time  
 4 might have been owned by Kelvin Montalvo.

5       15. A true and correct copy of a Notice of Federal Tax Lien in the amount of  
 6 \$15,868.13 which is dated November 24, 2004 and which was prepared by the Oakland  
 7 office of the Internal Revenue Service and recorded on or about December 1, 2004 in the  
 8 Official Records of Alameda County, State of California, as Instrument Number  
 9 2004533333 (the "2004 Lien") is attached to this complaint as Exhibit 3. Plaintiffs are  
 10 informed and believe and on that basis allege that the 2004 Lien has no force and effect  
 11 and is unenforceable against the Property because, among other possible reasons, it refers  
 12 to "Albert Montalvo" rather than Kelvin Montalvo, which is the name of the taxpayer  
 13 whose liability gives rise to the 2004 Lien. Moreover, the 2004 Lien does not refer to the  
 14 residence address Kelvin A. Montalvo had at the time, which was 3170 Kirkcaldy Street,  
 15 Pleasanton, California 94588. Rather, the 2004 Lien lists a residence address of "3170  
 16 Kirkcaldy St., Pleasanton, CA 94588-0000."

17       16. Plaintiffs are informed and believe and on that basis allege that Defendants  
 18 came to realize that the 2004 Lien was defective because it referred to "Albert Montalvo"  
 19 and did not refer to the taxpayer – Kelvin Montalvo – whose liability gave rise to the  
 20 liability reflected in the 2004 Lien. As a result, Defendants filed an amended lien to set  
 21 forth the name of the taxpayer as "Albert Montalvo AKA Kelvin Montalvo." A true and  
 22 correct copy of a Notice of Federal Tax Lien in the amount of \$15,868.13 which is dated  
 23 May 3, 2006 and which was prepared by the Los Angeles office of the Internal Revenue  
 24 Service and recorded on or about May 10, 2006 in the Official Records of Alameda  
 25 County, State of California, as Instrument Number 2006187164 (the "Amended 2004  
 26 Lien") is attached to this complaint as Exhibit 4. Plaintiffs are informed and believe and  
 27 on that basis allege that the Amended 2004 Lien – like the Amended 2002 Lien – has no  
 28 force and effect and is unenforceable against the Property because, among other possible

1 reasons, even if the Amended 2004 Lien otherwise had been valid, as of the time the  
 2 Amended 2004 Lien was recorded on or about May 10, 2006, Kelvin Montalvo no longer  
 3 had any interest in the Property as a result of the Interspousal Transfer Grant Deed which  
 4 was recorded on or about December 8, 2004. Plaintiffs also are informed and believe and  
 5 on that basis allege that simply adding "AKA Kelvin Montalvo" to the notice while  
 6 concomitantly leaving "Albert Montalvo" as the principal name of the taxpayer would not  
 7 result in imparting constructive notice that the Amended 2004 Lien would encumber the  
 8 Property or any other property that at any time might have been owned by Kelvin  
 9 Montalvo.

10       17. A true and correct copy of a Notice of Federal Tax Lien in the amount of  
 11 \$28,872.30 which is dated June 30, 2006 and which was prepared by the Los Angeles office of the  
 12 Internal Revenue Service and recorded on or about July 12, 2006 in the Official Records of  
 13 Alameda County, State of California, as Instrument Number 2006271122 (the "2006 Lien") is  
 14 attached to this complaint as Exhibit 5. Plaintiffs are informed and believe and on that basis allege  
 15 that the 2006 Lien has no force and effect and is unenforceable against the Property because,  
 16 among other possible reasons, even if the 2006 Lien otherwise had been valid, as of the time the  
 17 2006 Lien was recorded on or about July 12, 2006, Kelvin Montalvo no longer had any interest in  
 18 the Property as a result of the Interspousal Transfer Grant Deed which was recorded on or about  
 19 December 8, 2004. In the 2006 Lien, Defendants identified the taxpayer as "Kelvin A. Montalvo,"  
 20 thus in effect acknowledging that the manner in which they had named the taxpayer in the 2002  
 21 Lien, the Amended 2002 Lien, the 2004 Lien and the Amended 2004 Lien had been defective. (At  
 22 times the 2002 Lien, the Amended 2002 Lien, the 2004 Lien, the Amended 2004 Lien and the  
 23 2006 Lien are referred to collectively as the "Liens.")

24       18. Plaintiffs are informed and believe and on that basis allege that none of the Liens  
 25 provided Plaintiffs with notice as required by 26 U.S.C. § 6323(a). Section 6323(a) provides that  
 26 a federal tax lien shall not be valid against any purchaser until a notice has been filed by the  
 27 Secretary of the Treasury which meets the requirements of subsection (f) of 26 U.S.C. § 6323(a).  
 28 Plaintiffs are informed and believe and on that basis allege that based on 26 U.S.C. § 6323(f), the

1 Liens did not impart constructive notice to Plaintiffs prior to when they purchased the Property  
 2 because the State of California and the County of Alameda in particular maintain a public grantor-  
 3 grantee index for the recording of federal tax liens, and the Liens were not entered and recorded in  
 4 the public index in such a manner that a reasonable inspection of the index would have revealed  
 5 the existence of the Liens. Based on the information contained in the Liens, a reasonable  
 6 inspection of the index would not have put Plaintiffs on notice that the 2002 Lien and 2004 Lien  
 7 against Albert Montalvo were in fact against Kelvin Montalvo or that the Liens were recorded  
 8 against the Property and/or were encumbering the Property. The 2002 Lien and 2004 Lien  
 9 incorrectly name the taxpayer as "Albert Montalvo." The Amended 2002 Lien and the Amended  
 10 2004 Lien incorrectly name the taxpayer as "Albert Montalvo AKA Kelvin Montalvo." The 2002  
 11 Lien and Amended 2002 Lien list a residence address of "3170 Kirkcoldy St., Pleasant, CA  
 12 94588," which is not an address where Kelvin Montalvo ever resided or a property which Kelvin  
 13 Montalvo ever owned. The 2004 Lien lists a residence address of "3170 Kirkcoldy St.,  
 14 Pleasanton, CA 94588," which also is not an address where Kelvin Montalvo ever resided or a  
 15 property which Kelvin Montalvo ever owned. Based on the information contained in the Liens, a  
 16 reasonable inspection of the index would not have imparted constructive notice to Plaintiffs that  
 17 the Liens were recorded against or were encumbering the Property.

18 19. Moreover, inasmuch as Kelvin Montalvo no longer held title to the Property as of  
 19 the dates the Amended 2002 Lien, the Amended 2004 Lien, and the 2006 Lien were recorded,  
 20 none of these liens could have encumbered the Property.

21 20. Accordingly, Plaintiffs seek to quiet title to the Property as of April 2, 2007, which  
 22 is the date they acquired title to the Property, and to clear title to the Property against all adverse  
 23 claims of the Defendants, viz., the 2002 Lien, the Amended 2002 Lien, the 2004 Lien, the  
 24 Amended 2004 Lien, and the 2006 Lien and any claims being asserted by the fictitiously named  
 25 defendants. Although it is Plaintiffs' position that none of the Liens has any force or effect and  
 26 that none of them is enforceable against the Property, in the event the court were to determine that  
 27 any of the Liens are enforceable, then Plaintiffs seek in the alternative that Defendants' recovery  
 28 be limited to no more than the amount they would have received if the Liens had been paid at the

1 time of the transfer of title of the Property from Lisa L. Montalvo to Plaintiffs on or about  
 2 April 2, 2007.

3 **PRAYER FOR RELIEF**

4 **WHEREFORE**, Plaintiffs pray for judgment against Defendants, and each of them, as  
 5 follows:

6 1. For a judgment quieting title to Plaintiffs' Property as of April 2, 2007, or, in the  
 7 alternative, if that is impracticable, as of the date Plaintiffs filed this Complaint, and determining  
 8 that Defendants, and each of them, have no right, title, estate, lien, or interest in Plaintiffs'  
 9 Property;

10 2. In the alternative, in the event the court determines any of the Liens are  
 11 enforceable, that Defendants' recovery be limited to no more than the amount they would have  
 12 received if the Liens had been paid at the time of the transfer of title of the Property from Lisa L.  
 13 Montalvo to Plaintiffs on or about April 2, 2007.

14 3. For costs incurred in this action; and  
 15 4. For such other and further relief as the Court may deem just and proper.

16  
 17 Dated: July 7, 2008

RUTAN & TUCKER, LLP

18  
 19 By: 

Kaveh Badiei  
 Attorneys for Plaintiffs  
 Kenneth Blume and Asia Blume

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# **EXHIBIT |**

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE  
24000 AVILA ROAD, MAIL STOP 5910  
LAGUNA NIGUEL, CA 92677

PLA For Optional Use by Recording Office

Form 668 (Y)(c)	1008 Department of the Treasury - Internal Revenue Service	
Notice of Federal Tax Lien		
(Rev. October 2000)		

Area: SMALL BUSINESS/SELF EMPLOYED AREA #14	Serial Number
Lien Unit Phone: (949) 389-4225	102202802

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALBERT MONTALVO

Residence 3170 KIRKCOLDY ST  
PLEASANT, CA 94588

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1996	555-23-7950	08/04/1997	09/03/2007	
1040	12/31/1996	555-23-7950	02/28/2000	03/30/2010	5593.20
1040	12/31/1998	555-23-7950	05/27/2002	06/26/2012	170479.38
1040	12/31/1999	555-23-7950	07/03/2000	08/02/2010	185.99
5702	12/31/1996	555-23-7950	02/09/1998	03/10/2008	500.00
5702	12/31/1998	555-23-7950	09/04/2000	10/04/2010	500.00

Place of Filing  
COUNTY RECORDER  
Alameda County  
OAKLAND, CA 94612

Total \$ 177259.07

This notice was prepared and signed at LAGUNA NIGUEL, CA on this,  
the 17th day of October, 2002.

Signature L. Alvarez Sgt. P. BOVARUBIAS	Title REVENUE OFFICER (562) 380-3514	34-03-4526
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(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Pub. Law 73-426, 1971, 26 U.S. 406)

Part I - Kept By Recording Office

Form 668(Y)(c) (Rev. 10-00)

EXHIBIT 1, PAGE 9

# **EXHIBIT 2**

MAR-12-2008 16:02 PDM:

4152275159

TC 94443817

F.3/15

Recording Requested By Internal Revenue Service When recorded mail to:

INTERNAL REVENUE SERVICE  
1301 CLAY ST #1400-S  
OAKLAND, CA 94612



2005176959 05/04/2005 02:51 PM  
OFFICIAL RECORDS OF ALAMEDA COUNTY  
PATRICK O'CONNELL  
RECORDING FEE: 7.00



1 PG

A14

(1) For Optional Use by Recording Office

Form 668 (Y)(c) (Rev. February 2004)	9714 Department of the Treasury - Internal Revenue Service <b>Notice of Federal Tax Lien</b>	
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Area: SMALL BUSINESS/SELF EMPLOYED AREA #13 Lien Unit Phone: (510) 637-2386	Serial Number 225945405
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALBERT MONTALVO  
AKA KELVIN MONTALVO

Residence 3170 KIRKWOOD ST  
PLEASANT, CA 94588

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is filed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Filing (e)	Unpaid Balance of Assessment (f)
1040	12/31/1996	555-23-7950	08/04/1997	09/03/2007	
1040	12/31/1996	555-23-7950	02/28/2000	03/30/2010	5593.20
1040	12/31/1998	555-23-7950	05/27/2002	06/26/2012	170479.88
1040	12/31/1999	555-23-7950	07/03/2000	08/02/2010	185.99
6702	12/31/1996	555-23-7950	02/09/1998	03/10/2008	500.00
6702	12/31/1998	555-23-7950	09/04/2000	10/04/2010	500.00

This Notice of Federal Tax Lien amends Notice of Federal Tax Lien  
Recording Number 2002487500 filed 10/28/2002 with the Alameda County  
Recorder in Oakland, CA to include AKA Kelvin Montalvo.

Place of Filing

COUNTY RECORDER  
Alameda County  
OAKLAND, CA 94612

Total \$ 177259.07

This notice was prepared and signed at OAKLAND, CA, on this,  
the 27th day of April 2005.

Signature *Asherwood*  
for CYNTHIA MACKAY

Title REVENUE OFFICER 33-04-2320  
(510) 637-2303

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rule. 77-486, 1971-2 C.B. 4091)

Part 1 - kept by Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO. 80025X

EXHIBIT 2, PAGE 10

# **EXHIBIT 3**

Recording Requested By Internal Revenue  
Service. This is a recorded copy.

INTERNAL REVENUE SERVICE  
611 CLAY ST #1400-S  
OAKLAND, CA 94612



2004533333

12/01/2004 03:04 PM

OFFICIAL RECORDS OF ALAMEDA COUNTY  
PATRICK O'CONNELL  
RECORDING FEE: 7.00

1 PG

For Optional Use by Recording Office

Form 668 (Y)(c)  
Rev. February 20041872 Department of the Treasury - Internal Revenue Service  
**Notice of Federal Tax Lien**Area: SMALL BUSINESS/SELF EMPLOYED AREA #13 Serial Number  
Len Unit Phone: (310) 637-2386 202216604

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALBERT MONTALVO

Residence 3170 KIRKCOLDY ST  
PLEASANTON, CA 94588-0000

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (a), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(f).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2000	555-23-7950	06/28/2004	07/28/2014	11992.63
1040	12/31/2001	555-23-7950	06/28/2004	07/28/2014	3875.50

Place of Filing COUNTY RECORDER Alameda County OAKLAND, CA 94612	Total \$ 15868.13
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This instrument was prepared and signed at OAKLAND, CA on this  
day of DECEMBER, 2004.

Signature Osherwood	Title REVENUE OFFICER (310) 637-2669	SS-04-0326
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**NOTE:** This instrument is not a legal document. Law office acknowledgment is not essential to the validity of Notice of Federal Tax Lien.

Part I - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-20-04)

CAT NO. 100264

EXHIBIT 3, PAGE 11

# **EXHIBIT 4**

MAR-13-2008 16:05 FROM:

4152275169

T-094443817

P. 15/15

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE  
PO BOX 145588 STOP 8420G  
CINCINNATI, OH 45260-5588



2006187164 05/10/2006 10:19 AM  
OFFICIAL RECORDS OF ALAMEDA COUNTY  
PATRICK O'CONNELL  
RECORDING FEE: 5.00



1 PG

JM  
For Optional Use by Recording Office

Form 668 (Y)(c) (Rev. February 2004)	1245 Department of the Treasury - Internal Revenue Service AMENDED Notice of Federal Tax Lien	
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Area: SMALL BUSINESS/SELF EMPLOYED AREA 87 Lien Unit Phone: (800) 913-6050	Serial Number 200609206
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALBERT MONTALVO  
AKA KELVIN MONTALVO  
\*AMENDS SLID #202216604

Residence 3170 KIRKCALDY ST  
PLEASANTON, CA 94588-2954

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is filed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(j).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2000	XXX-XX-7950	06/28/2004	07/28/2014	11992.63
1040	12/31/2001	XXX-XX-7950	06/28/2004	07/28/2014	3875.50

This Notice of Federal Tax Lien amends Notice of Federal Tax Lien  
Recording Number 2004533333 filed on 12/01/2004 with the Alameda County  
Recorder in Oakland, CA to include AKA Kelvin Montalvo.

Place of Filing

COUNTY RECORDER  
Alameda County  
OAKLAND, CA 94612

Total \$ 15868.13

This notice was prepared and signed at LOS ANGELES, CA, on this,  
the 03rd day of May, 2006.

Signature *R. A. Mitchell*  
for CYNTHIA MACKAY

Title  
REVENUE OFFICER  
(510) 637-2303

27-04-2320

(NOTE: Certificate of officer authorized by law to take acknowledgement is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rule 71-488, 1971-2 C.B. 408)

Part I - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO. 60026X

EXHIBIT 4, PAGE 12

# **EXHIBIT 5**

Form 668 (Y)(c) is being filed by the Internal Revenue Service when it is filed by mail.

INTERNAL REVENUE SERVICE  
P.O. BOX 145585 STOP 8-1200  
PHILADELPHIA, PA 19145-0585



2006271122 07/12/2006 01:44 PM  
OFFICIAL RECORDS OF ALAMEDA COUNTY  
PATRICK O'CONNELL  
RECORDING FEE: \$ 0.00



1 PG

For Optional Use by Recording Office

Form 668 (Y)(c) Rev. February 2004	1872 Department of the Treasury - Internal Revenue Service <b>Notice of Federal Tax Lien</b>
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Area: SMALL BUSINESS/SELF EMPLOYED AREA #7 Lien Unit Phone: (800) 913-6050	Serial Number 300496606
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As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer KELVIN A MONTALVO

Residence 3170 KIRKCALDY ST  
PLEASANTON, CA 94589-2954

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(e).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1997	XXX-XX-7950	04/17/2006	05/17/2016	28872.30

Place of Filing  
COUNTY RECORDER  
Alameda County  
OAKLAND, CA 94612

Total \$ 28872.30

This notice is required by law to be filed with the County Recorder. It is not essential to the validity or priority of the Federal Tax Lien.

REVENUE OFFICER (510) 537-2303	27-04-2300
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**NOTE:** This notice of Federal Tax Lien is not a like acknowledgment is not essential to the validity or priority of the Federal Tax Lien.

Part I - Kept By Recording Office

Form 668(Y)(c) Rev. 2-2004

CA-10-04-02/04

EXHIBIT 5, PAGE 13